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SOME

General Considerations

CONCERNING THE

ALTERATION

AND

IMPROVEMENT

OF

PUBLICK REVENUES.

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General Conditions

ARBITRATION

AND

AGREEMENT

OF

SUBMISSION

SOME

General Conſiderations

CONCERNING THE

Alteration and *Improvement*

OF

Publick Revenues.

THE Popular Writers have been for ſeveral Weeks ſounding the Alarm, and ſcattering Terrors about an *Exciſe*; nay, a *General Exciſe*, ſaid to be intended by the Adminiſtration. The ſimple Word *Exciſe* would not be frightful enough; People have

been long uſed both to the Sound and the Practice of it; nor have ever theſe Writers, as far as I remember, mentioned one Inſtance of Oppreſſion committed by the Officers who collect it: But a *General Exciſe* is a Word big with Oppreſſion and Affright, and therefore muſt be rung in the Ears of the People; that is, they are to be terrified ſeveral Weeks ſucceſſively with a Chimera, with an Evil which can never befall them, as it can never be practiſed in this Nation.

An Exciſe upon Food and upon all Neceſſaries of Life, would indeed be heavy upon them, as it would raiſe the Price, and conſequently leſſen the Quantity of their daily Bread: a barbarous Project, never meant! 'tis therefore highly barbarous and wicked

wicked to ſuggeſt and warn againſt it, as a Thing reſolved and concerted. This is pitiful Quackery below a Man of common Veracity. But it anſwers particular Ends, which are agreeable to angry Spirits, always very narrow and unjuſt. Impoſſibilities they are ſure cannot happen; and they, by boldly foretelling them, have the Honour and Fame of preventing them.

This is like the Veracity, fair Dealing and Importance of the *Romiſh* Friers, who firſt denounce terrible approaching Woes and Judgments, and then claim the Merit and Glory of averting them by their early Foreſight and powerful Interceſſion. This Kind of falſe Prophecy has its Uſe, if not its certain

tain Reward, and cannot be presently detected; but 'tis worthy only of Quacks and Friers; and Fame acquired at the Expence of Truth, is but a miserable Acquisition. 'Tis like false Coin, scorned and rejected, and its Value annihilated, as soon as 'tis known.

Tobacco and Wines are the only Commodities which I believe have been thought of as proper to bear an Excise. They already pay a Duty by way of Customs, but would yeild infinitely more, were they subject to Excise. They bear even now a Duty by Law; Where is the Harm, where the Terror of another Law to collect that Duty effectually? And how does this affect the People, or any, but such as have Art and Knavery enough

to

to evade the Law, and to put that Duty into their own Pockets? What fair Objection can there be to a Law, which is chiefly intended to ſupport the Publick; that is, all Men, againſt the Frauds and Perjury of particular Men?

To the People it is of infinite Advantage, ſince it tends to leſſen, and perhaps to aboliſh the Land-Tax; a Tax which falls heavily upon them, by heightning the Rents of Lands, and conſequently of Bread and Drink, and other Food: So that what the Land pays, the People too pay: And as to Wine, the Price of it would not affect them though it were higher; and yet by this Law, even that Price would not be raiſed; beſides that, it would prevent the

 ſelling

ſelling of Poyſon under the Name of Wine, as is now, and has been long done; inſomuch, that while they are paying for Wine, they drink none, but only a vile Mixture brewed of cheap, miſerable, and pernicious Materials: Neither will Tobacco, when ſubject to Exciſe, be ſold any dearer.

Where then is the Hardſhip? no where that I know, except in the Mouths of theſe unfair and paſſionate Haranguers, who yet have not ſaid one Word to the Purpoſe about this particular Exciſe, nor againſt it. They have declaimed and made long Quotations againſt all Taxes and Impoſitions in general, ſuch as no Nation, however free, can ever be exempt from;

from; nay, muſt bear in order to preſerve themſelves free. They have inveigh'd againſt a *General Exciſe*; no ſuch Thing was or is intended, nor can ever be effected. Thus far therefore they have ſaid nothing, no more than if they had been reaſoning againſt a General Conflagration or Deluge.

Have they ſaid, do they pretend to ſay, That Tobacco and Wines ſhould pay no Duty? No; there is already a Law for it. Have they ſaid, do they pretend to ſay, That it is an unreaſonable Law? No; what then have they ſaid? They have ſaid a great Deal without one Argument againſt Exciſes, and declared themſelves againſt Exciſing Tobacco and Wines; that is, againſt levying the Duty already

laid, and making a more effectual Law, inſtead of one well known not to be effectual.

This is the State of the Caſe; and never did any Man, never did even theſe Haranguers, ſhed ſo many Words to ſo little Purpoſe, otherwiſe than that of raiſing a falſe Alarm; and how candid and moral this is, how worthy Men of Veracity and Honour, I leave them, nay, leave the People to judge. There has been a Deſign talked of, not about laying a new or unreaſonable Tax, but about gathering an old and neceſſary Tax, and thereby relieving the Land, that is, the Nation, from another Tax which has lain long and grievouſly upon them. What can be more juſt and human? Were this Deſign but as fairly underſtood

derſtood and repreſented Abroad, as it is conceived and meant by thoſe who projected it; it would from every impartial Man in *Britain* procure them Thanks inſtead of Clamour. But People are blinded by Noiſe, Declamation, and Inventions.

What Harm is in the Word *Exciſe*, which ſo much Pains are taken to render odious and terrible? *Exciſe*, when more advantageous and leſs grievous than the Cuſtoms, is a deſirable Thing. Cuſtoms, when heavier and leſs effectual than Exciſes, are miſchievous and deteſtable Things. Here is the plain Point and Diſtinction, and by it let the Affair in Hand be tried. Is it not reaſonable, that when the Way of Cuſtoms fail, and that of Exciſe

else does not, the latter ſhould be preferred?

To argue againſt Taxes and Impoſitions in general, is like arguing againſt Caſualties, Diſeaſes, and Pain, which are the Concomitants of human Life, inſeparable from the Lot of Nature, and indeed Part of that Lot. Whilſt there are Men and Evil in the World, there muſt be Laws and Taxes. For Laws too are often Grievances, and always a Reſtraint upon the natural Freedom of Man. In this View, an Invective againſt Laws, as they abridge the great Privilege of Liberty, and are attended with Whips and Halters, Gibbets and Dungeons, and other Marks and Inſtruments of Bondage, might prove a very popular Action, and procure

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Combinations againſt the Increaſe of Laws, as what greatly affects the Freedom of the Subject, and even his Life; though he offend againſt them through Miſtake, or by the Negligence of his Servants. We ſee that to complain heavily of the inevitable Misfortunes of the World, to rail ſeverely at them, and to harangue copiouſly about them, becomes an acceptable and pleaſing Office to many; we ſee how it warms and rouſes them, and ſets them ſometimes upon ſeeking Remedies againſt Maladies that are incurable.

If Government, if human Society could ſubſiſt without any Preſſure upon the Subject, without Contribution or Payment, it would be unjuſt and cruel to make any De-

Demand at all upon him. But as this is utterly impoſſible, as there muſt be Impoſitions, and all muſt pay for the Support of all, human Wiſdom and Compaſſion can do no more than to contrive that ſuch Impoſitions be laid with all poſſible Eaſe and Equality.

Taxes are therefore the Conſequences of Government, of every Government, and Tax-Gatherers the Conſequences of Taxes. Doubtleſs both are inconvenient, but both are neceſſary, and will always be neceſſary as long as Government ſubſiſts.

Now where can a Tax be more reaſonably laid, than upon Commodities not neceſſary to human Life, but only uſed through Cuſtom and Luxury? If Particulars can-

cannot pay for ſuch, why do they uſe ſuch? If they will have them, 'tis plain they can pay for them. All reaſonable Men agree, that Taxes upon Luxury are the moſt juſt Taxes; and if ſuch Taxes be juſtly laid, is it not equally juſt, that they ſhould be carefully and equally collected? Why ſhould ſome pay the whole, others only a Part, others Nothing, and the greateſt Offenders be the greateſt Gainers, and the moſt ſpared? Why ſhould a neceſſary Tax be in a great Meaſure loſt to the Publick, and only ſerve to enrich a few fraudulent and guilty Men? Why ſhould not Proviſion be made againſt publick Frauds and falſe Oaths?

Nor is it to be wondered at, that they who practiſe or gain by ſuch

Frauds, are againſt removing them. Men love themſelves better than they do the Publick, love unjuſt Gain rather than none. But it is very wonderful, at leaſt very unreaſonable, that ſuch as get nothing by defrauding the Publick, ſhould yet join in the Clamour of ſuch as do. It may be natural for a Grocer or a Tobacconiſt who may have come by his Tea or Tobacco without paying Duty, yet ſells at as high a Price as if he had, to be angry at a Method which will oblige him to pay it; but why ſhould his Neighbour who is a Woollen-draper, and other Tradeſmen not bound to pay any ſuch Duty, be angry too? It cannot hurt them that he is forced to be honeſt.

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The Way taken by the angry and intereſted to alarm and incenſe others, is very baſe and indeed abſurd. But as the many cannot or will not diſtinguiſh between Truth and Aſſertion, between the probable and improbable, or between the improbable and the impoſſible, they are eternally liable to be deceived and enraged by ſuch as affirm without Scruple, whenever they can convince without Proof. To prevent therefore a particular Exciſe upon one or two Foreign Commodities of Luxury, which are already, and have always been taxed, but never produced a Tax half equal to the Duty laid; theſe Men have rung the Changes upon a General Exciſe, an Exciſe upon daily Bread, and every Thing ne-

ceſſary to the Subſiſtence of Life, till theſe two Exciſes are become confounded in the Minds of the People, or rather none but the General Exciſe is dreaded and mentioned. This indeed would be a Monſter frightful enough, a *Hydra* with Heads and Teeth ſufficient to deſtroy the Nation. But if there be Nothing in all this but downright Invention and bold Falſhood, Is it not monſtrous Iniquity to broach it? Is it not more monſtrous to ſpread and publiſh it? Is it not moſt monſtrous to repeat and urge it?

Is this their Zeal and Friendſhip to their Fellow-Subjects, to be continually diſturbing them and frightning them with Scare-crows, with falſe

falſe Terrors, and falſe Prophecy? Is this Patriotiſm, to labour to prevent ſo notable a Benefit to the Publick, as that of leſſening or removing one of the moſt grievous Impoſitions that ever it bore, (I mean that upon Land) and this by laying no new Tax at all, but only by contriving an effectual Method of raiſing that already laid? What is Calumny, what is Enmity to the State, if this be not, cruelly to accuſe innocent Men, violently to oppoſe publick Good? As the Crime they charge would be very heinous, were it true; their Guilt of charging it when 'tis falſe, is equally great and heinous. Will they ſay, that it was intended, but they defeated it? This is a Defence that may be urged by every

every falſe Accuſer in the World, and no Man, be he ever ſo virtuous, ever ſo unſpotted, can at this Rate ever eſcape the Imputation of the worſt Purpoſes and Counſels, whenever any Slanderer is found ſufficiently hardned and malicious to accuſe him of ſuch.

After all this Clamour, all this heavy Charge of terrible Deſigns, which all end in a new Method of collecting an old Duty; or, in other Words, in the Room of an inſufficient Law making one more ſufficient: What are the mighty Objections againſt Exciſing two Commodities, inſtead of continuing them ſubjected to Cuſtoms? It is no more than a Deſign of raiſing a much greater Sum out of the ſame Tax, without raiſing

that

that Tax higher. It is only improving the Publick Revenue, and doing Juſtice to the Publick, without any Hardſhip upon Particulars. It is a Proviſion againſt Frauds and Perjury; an old Impoſition abſolutely neceſſary, and therefore never complained of, but hitherto always unequally and partially paid, now to be continued upon a better and equal Foot, ſo as that all who deal in ſuch Commodities, ſhall pay in Proportion to the Quantity of their Dealings and Gains; and that none ſhall make great Gains, as they have hitherto done, without contributing their due Proportion to the Tax.

What can be plainer or juſter, or more reconcilable to common

Senſe

Senſe and common Equity? Whence therefore all this Tumult, theſe Pannick Fears, and theſe Combinations? Are they not all cauſed by the Corruption of ſome, by the Folly of more, and by the Arts and bold Falſhoods and Miſrepreſentations of others? They who gain by cheating the Publick, would cheat it ſtill, and account it high Injuſtice to be forced to be juſt. Such alſo who find their own Paſſions gratifyed by rouſing the Paſſions of the People, are not over ſtrict or conſcientious in the Informations and Warnings which they are daily dealing out to them; and having repreſented Exciſe, every Sort of Exciſe, as terrible and odious, poſſeſs them next

next with a frightful Notion, that this ſame odious Exciſe, this Engine of Miſery, this Introduction and Bond of Slavery, is juſt becoming Univerſal. The deluded People, who believe all that theſe their Teachers tell them, the more for being ſhocking, and not the leſs for being improbable, ſwallow all this implicitly, fancy that their Bread and Meat are already Exciſed, and therefore the Price greatly raiſed, ſee Famine and Exciſemen ſtaring them in the Face, and run mad with imaginary Oppreſſion and Danger. Do they find it kind in theſe their Friends, thus to miſlead and affright them?

I would ask any Man, who is not infatuated with Words, and

Noiſe, and Fury, whether the Nation ought to pay a Million, or half a Million Yearly by a Land Tax, rather than ſuffer an Addition to the Officers of Exciſe? What can be more glaring, when it is put in this Light? Yet this is the Light it ought to be put in.

Oh! but theſe Officers will be at Liberty to enter Peoples Houſes! Yes, ſuch Houſes as deal in ſuch Commodities, and ſuch Parts only of thoſe Houſes as are aſſigned for ſuch Goods; all the other Rooms of ſuch Houſes being as inacceſſible to the Officers of Exciſe, as the Houſe of any private Perſon who does not deal in Exciſed Commodities. The Houſes concerning which the preſent alarm is raiſed,

are

are publick Houſes, publick Shops, and publick Warehouſes for publick Dealings, where People are hourly entring ; and why not an Exciſeman, if he do no more than his Duty ; and if he do, the Law has provided a Remedy. Let theſe Complainers own the Truth, that they would gladly ſell taxed Commodities as dear as if they had paid the Tax, without having paid the Tax : If they act fairly and conceal nothing, the Officer cannot in the leaſt hurt them. I know no Duty that harms the Shopkeeper and Retailer, who always raiſes it upon the Buyer and Conſumer. It is therefore no ſmall Confidence in Shopkeepers to complain of any Taxes, much more to rail at an Exciſe ; ſince by doing ſo

they in a Manner confeſs they would pay no Duty, and yet make their Cuſtomers pay it.

I am always very glad to ſee ſuch Men, and all Men thrive, but it is not grateful nor juſt to thrive and complain; nay, to complain without a Grievance.

Much more Cauſe of Complaint has the poor Land Owner, and is ſubject to a heavier Evil than the Inſpection of an Officer, ſince he is liable to have the Stock upon his Eſtate ſeized, if from being already impoveriſhed, and utterly exhauſted by Taxes, he can pay them no longer.

This

This may ſuffice in general, in Anſwer to general Suggeſtions: When we ſee further what is intended by the Adminiſtration with reſpect to any particular Exciſe, it will then be Time enough to take it into a more particular Conſideration.

FINIS.

This may suffice in general, in Answer to general Suggestions: When we see further what is intended by the Administration with respect to any particular Exile, it will then be Time enough to take it into a more particular Consideration.

F I N I S